

# Gabriel Pündrich

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Place of birth: Santo Angelo, Brazil

Date of birth: 07/15/1984

## Research Outlining

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- Data Analytics, Big Data, Machine Learning
- Financial reporting quality
- Auditing
- Natural Language Processing

## Teaching

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- **University of Florida:** Textual Analysis for Accounting Research
- **Harvard Business School:** Big Data Tools in Accounting Research Workshop (Ph.D. program)
- **Massachusetts Institute of Technology (MIT):** Data Analytics for Accounting Research (Ph.D. program)
- **Bocconi:** Big Data for Business Decisions (MSc)
- **Bocconi:** Introduction to Blockchain (Undergrad)
- **Bocconi:** Financial Accounting Analysis (Undergrad)
- **Bocconi:** Auditing (Undergrad)

## Current Positions and Positions Held

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### Professional positions

**15/08/2020**

**Position:** Assistant Professor, University of Florida

**Address:** 210 Gerson Hall, Gainesville, FL 32601, USA

**Duties:** In charge of teaching classes and developing research in the area of Big Data and Data analytics for the accounting discipline.

**21/02/2020 – Current**

**Position:** Research Affiliate, Massachusetts Institute of Technology (MIT)

**Address:** 100 Main St, Cambridge, MA 02142, USA

**Duties:** Develop research in the areas of Big Data, Credit Rating, Social Network, Asset Valuation and Digital Footprint.

**09/01/2015 – 10/07/2020**

**Position:** Assistant Professor, Bocconi University

**Address:** Via Roberto Sarfatti, 25, 20100 Milano MI, Italia

**Duties:** In charge of teaching classes and developing research in the area of Big Data and Data analytics for the accounting discipline. The courses I covered were Big Data for Business Decisions, Introduction to Blockchain, Accounting and Financial Statement Analysis, and Auditing. My research focuses on financial and non-financial disclosures. Specifically, I examined how incentives (e.g., managerial, contractual, and institutional) can affect the quality of the information provided to equity and debt financiers. Check the “Teaching experience” and “Publications” section for more details.

**01/01/2010 – 10/01/2013**

**Position:** Tutor, research assistant, UTS (University Technology Sydney)

**Address:** 15 Broadway, Ultimo NSW 2007

**Duties:** My role was to teach accounting tutorials to undergrad students and to perform research support activities such as data collection and data analysis.

### Other academic relevant positions

**10/01/2019 – 12/01/2019**

**Position:** Visiting Scholar, London Business School (LBS)

**Address:** Regent's Park, London NW1 4SA, United Kingdom

**Duties:** Collaborated on research with faculty and PhD students on Data Analytics and disclosure quality.

**01/01/2019 – 07/01/2019**

**Position:** Visiting Scholar, Massachusetts Institute of Technology (MIT)

**Address:** 100 Main St, Cambridge, MA 02142, USA

**Duties:** Collaborated with faculty and PhD students on research regarding advanced Data Analytics techniques for accounting research and disclosure quality. Taught a course for PhD students and faculty on Big Data tools for Accounting research. Developed research examining peer comparable valuation on merger and acquisitions and also on readability using digital footprint techniques.

**06/15/2019 – 07/15/2019**

**Position:** Guest lecturer, Harvard Business School

**Address:** Boston, MA 02163, USA

**Duties:** Taught a 5-day course for PhD students and faculty on Data Analytics tools for Accounting research.

**10/01/2018 – 10/07/2020**

**Position:** Bocconi Institute for Data Science and Analytics (BIDSA, <http://www.bidsa.unibocconi.eu>)

**Address:** Via Roberto Sarfatti, 25, 20100 Milano MI, Italia

**Duties:** Developed research on Data Analytics and Big Data in a multidisciplinary group, integrating distinct areas of the Business discipline.

**04/01/2014 – 09/01/2015**

**Position:** Post-doc fellow, Bocconi University

**Address:** Via Roberto Sarfatti, 25, 20100 Milano MI, Italia

**Duties:** Developed research on measuring disclosure quality using Data Analytics and Big Data techniques.

**9/01/2012 – 12/15/2012**

**Position:** Visiting scholar in Accounting and Finance at University of Iowa, Tippie College of Business.

**Address:** 21 E Market St, Iowa City, IA 52242, USA

**Duties:** Collaborated on research and taught Python programming to accounting research to faculty and PhD students.

## **Education**

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**2019**

**Single course:** 15.539 Ph.D. Method Class

Massachusetts Institute of Technology (MIT)

Course covering state-of-the-art research methods for accounting research

**01/01/2010 – 06/03/2014**

**Degree:** Ph.D. in Accounting

University of Technology, Sydney (UTS) – AACSB Accredited.

**Thesis title:** Market reactions to non-financial resource disclosures and reputation effects of geological experts

**10/01/2007 - 07/21/2009**

**Degree:** Master of Science in Computer Engineering

Politecnico di Milano, Milan, Italy

**Thesis title:** Business Rule Engines with Java Drools Decision Table

**01/01/2002 – 08/18/2007**

**Degree:** Bachelor of Computer Engineering

Pontificia Universidade Católica do Rio Grande do Sul, Porto Alegre, Brazil

**Thesis title:** A Telemetry system using Java embedded systems.

## Teaching Experience

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### Year 2019-2020 (University of Florida - USA)

Natural Language Processing applied for accounting research. Course provided to PhD students.

### Year 2018-2019 (Harvard Business School - USA)

Data Analytics for Accounting Research (Ph.D. program) covering Big Data for accounting and scrapping techniques with Python programming.

### Year 2018-2019 (Massachusetts Institute of Technology - MIT - USA)

Data Analytics for Accounting Research (Ph.D. program) covering Big Data for accounting, scrapping techniques, and machine learning with Python programming.

### Year 2018-2019 (Bocconi – Italy)

[20564] Big Data for Business Decisions (N. Students: 136; Score: 8.9/10)

[30518] Introduction to Blockchain (N. Students: 60; Score: 8.6/10)

[30005] Accounting and Financial Statement Analysis (N. Students: 93; Score: 8.0/10)

[30336] Accounting and Financial Statement Analysis (Political Science) (N. Students: 117; Score: 8.73/10)

### Year 2017-2018 (Bocconi – Italy)

[20564] Big Data for Business Decisions (N. Students: 121; Score: 8.6/10)

[30005] Accounting and Financial Statement Analysis (N. Students: 655; Score: 9.3/10)

[30336] Accounting and Financial Statement Analysis (Political Science) (N. Students: 126; Score: 8.8/10)

### Year 2016-2017 (Bocconi – Italy)

[30005] Accounting and Financial Statement Analysis (N. Students: 74; Score: 9.16/10)

[30336] Accounting and Financial Statement Analysis (Big) (N. Students:104; Score: 8.84/10)

[30161] Auditing (N. Students:16)

### Year 2015-2016 (Bocconi – Italy)

[30005] Accounting and Financial Statement Analysis (N. Students: 96; Score: 9.31/10)

[30161] Auditing (N. Students: 23)

### Year 2010-2013 (UTS – Australia)

Taught Accounting for Business Decisions A and B during the period of 01/07/2010 to 01/06/2013, totaling approximately 187 hours with strong student evaluations of 4/5

## Administrative Duties / Service

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### 2017 – 2018

- Chair of the Big Data Symposium at European Accounting Association 2018
- Director of the course of Accounting Module 1, responsible for 655 students distributed in 7 classes taught by nine professors
- Organization Committee member of 2018 European Accounting Association

### 2015 – 2016

- Secretary of Board of the Accounting Department

## Publications and Main Working Papers

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### Published

1. "Factors Affecting the Value-Relevance of Capitalized Exploration and Evaluation Expenditure Under IFRS 6" *with Andrew Ferguson (UTS – Australia) and Stephen Kean (Auckland University – New Zealand) (2020). Journal of Accounting, Auditing & Finance*

2. “Does Industry specialist assurance of non-financial information matter to investors?”. *AUDITING: A Journal of Practice & Theory*: May 2015, Vol. 34, No. 2, pp. 121-146 with Ferguson (2015)
3. “Auditor industry specialization, service bundling, and partner effects in a mining-dominated city.” *AUDITING: A Journal of Practice & Theory*: August 2014, Vol. 33, No. 3, pp. 153-180 with Ferguson and Raftery (2014)

### **Working Projects**

1. “Grammatical Violations and Financial Reporting Quality” with Jacquelyn Gillette (Massachusetts Institute of Technology - USA). Under review. [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=3496434](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3496434)
2. “Litigation risk and the strategic choice of peers in merger and acquisitions valuation” with Claudia Imperatore (Bocconi University) and Rodrigo Verdi (Massachusetts Institute of Technology - USA) and Ben Yost (Boston College).
3. " The Effect of Lender Expectations Management on Mandatory Management Forecasts: Evidence from Cash Flow Forecasts by Early-Stage Mining Firms" with Andrew Ferguson (UTS – Australia). [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=3382942](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3382942)
4. “Corporate Bankruptcy and Directors' Reputation: An Empirical Analysis of the Effects on Public Debt Contracts” with Mariya Ivanova (Stockholm University - Sweden). Third round review at *Journal of Accounting, Auditing & Finance*.
5. “Conflicts of Interest in Issuer-Paid Credit Ratings” with Sam Bonsall (Penn State University), Jacquelyn Gillette (Massachusetts Institute of Technology - USA) and Eric So (Massachusetts Institute of Technology - USA).

### **Reviewer for:**

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#### **Journals:**

*The Accounting Review*  
*European Accounting Review*  
*Journal of Business Finance & Accounting*  
*Journal of Accounting, Auditing & Finance*  
*Journal of Contemporary Accounting and Economics*  
*Revista Contemporânea de Contabilidade (Brazil)*

#### **Conferences:**

*Financial Accounting and Reporting Section Midyear Meeting*  
*International Accounting Section Midyear Meeting*  
*Scientific Committee member of EAA (Reviewer) – European Accounting Association*

### **Invited Presentations**

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2020 – Florida State University

2020 – Deakin University

2020 – Queensland University of Technology

2020 – Northeastern University

2020 – University of Florida  
2019 – HEC Lausanne  
2019 – Boston College  
2019 – Iowa University  
2019 – Massachusetts Institute of Technology  
2019 – Boston University - guest speaker on textual analysis to Financial Statement Analysis  
2018 – Queensland University of Technology  
2015 – Bocconi University  
2015 – Louvain School of Management (Belgium)  
2014 – USP (Universidade de São Paulo)  
2013 – University of Technology Sydney  
2012 – Iowa University

## **Invited Conference Presentations**

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2020 – ANPCONT (Brazil) – National Brazilian Accounting Conference – Keynote speaker on Data Analytics for Accounting Research  
2020 – ANPCONT (Brazil) – National Brazilian Accounting Conference – Panel discussing international publications  
2020 – AFAANZ (PhD Colloquium) – Keynote speaker  
2020 – FARS (Nashville) – Presenter and discussant  
2019 – American Accounting Association (USA)  
2019 – IAS Conference – Panelist, discussant and presenter  
2019 – USP International Accountancy Conference (Brazil) – Keynote Speaker on Data Analytics  
2018 - JAAF Conference (Jeju Island - Korea)  
2018 - UTS Australian Summer Accounting Conference (Sydney - Australia)  
2017 – Accounting Summer Camp (Bolzano - Italy)  
2017 – ANPCONT (Brazil) – National Brazilian Accounting Conference – Keynote speaker  
2016 – American Accounting Association (USA)  
2016 – European Accounting Association Annual Conference (Netherlands)  
2016 – Financial Accounting and Reporting Section Midyear Meeting (USA) – Discussant  
2014 – BAFA (British Accounting and Finance Association Conference – LSE –UK)  
2013 – AFAANZ Doctoral Symposium (Perth - Australia)  
2012 – World Finance Conference (Brazil)  
2012 – Financial Markets & Corporate Governance Conference (Melbourne - Australia)

2011 – 2<sup>nd</sup> Finance and Corporate Governance Ph.D. Symposium (Melbourne - Australia)

## **Scholarships and Awards**

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**2016**

*Young Researcher Grant (Bocconi University – Italy)*

**2010 - 2014**

*School of Accounting Doctoral Scholarship (UTS – Australia)*

**2007-2008**

*Merit based ICE-Unioncamere Scholarship (Politecnico di Milano – Italy)*

## **Media**

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**07/30/2020**

Live - Professional and Academic Challenges Brought by Technology in Accounting with Zulmir Breda (President of CFC - entity responsible for regulation of the accountancy profession in Brazil)

[https://www.youtube.com/watch?v=Fo\\_ZXom8TgI&feature=youtu.be](https://www.youtube.com/watch?v=Fo_ZXom8TgI&feature=youtu.be)

**01/14/2019**

Comment on Big Data – Video - Corriere della Sera Snack News (Italy's best-selling newspaper)

<https://video.corriere.it/big-data-cosa-sono-perche-importante-conoscerli/f79108b2-17fa-11e9-bb76-cdaf0ebcabd2>

**05/23/2018**

Europe's New Data Privacy Laws, an Opportunity for Companies (Bocconi – Youtube)

<https://www.youtube.com/watch?v=eEGeF32cIrw>

**05/11/2018**

La Tesla tra perdite e crolli in Borsa (Tesla between losses and collapses on the stock exchange) - Corriere della Sera Snack News (Italy's best-selling newspaper)

<https://video.corriere.it/dalle-incognite-produzione-miliardi-bruciati-periodo-nero-tesla/428f9382-549d-11e8-9a5b-9f97999a0713>

**11/03/2017**

Big Data, Artificial Intelligence and Business Professionals - Via Sarfatti 25 Magazine

<https://www.viasarfatti25.unibocconi.eu/notizia.php?idArt=18817>

**10/24/2017** - La Milano dei prof internazionali - Corriere della Sera (Italy's best-selling newspaper)

[http://milano.corriere.it/notizie/cronaca/17\\_ottobre\\_24/milano-prof-internazionali-qui-si-vive-bene-ma-verde-trasporti-bafcc978-b814-11e7-aa18-cabdc275da27.shtml](http://milano.corriere.it/notizie/cronaca/17_ottobre_24/milano-prof-internazionali-qui-si-vive-bene-ma-verde-trasporti-bafcc978-b814-11e7-aa18-cabdc275da27.shtml)

**05/07/2017** - Pereira Pünderich, the Engineer Who Analyzes Corporate Communication's Language – Bocconi Knowledge

<https://www.knowledge.unibocconi.eu/notizia.php?idArt=18169>

**09/03/2015** - The Perks of Being a Professor – Bocconi People

<https://www.knowledge.unibocconi.eu/notizia.php?idArt=15816>

## **Other**

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Rowing Quad (4x) and Double (2x), Soccer, Tennis, Surfing and Golf